

REMARKS¹

In the Office Action, the Examiner indicated that claims 1-18 of this application are in condition for allowance except for formal matters. Specifically, the Examiner asserted that:

claims 1 and 16 are ambiguous;

the Abstract is not clear;

claim 6 is awkward and unclear; and

the title of the invention is not descriptive and required a new title.

Prosecution on the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213. Claims 19 and 20 stand as withdrawn and claims 1-18 are allowed pending resolution of the formal matters discussed above.

Applicants respectfully disagree with the Examiner's conclusions discussed above. However, in order to advance prosecution Applicants have amended claims 1, 6, and 16 in response to the Examiner's comments at pages 2-3 of the Office Action. Claim 6 is also amended to recite "wherein the intermediate layer is formed on the first insulating layer, and wherein the magnetization free layer and the magnetization pinned layer are formed on the intermediate layer." Support for the amendment to claim 6 can be found in, for example, Fig. 13 of Applicants' specification.

In addition, Applicants submit amendments to the specification in response to the Examiner's comments at pages 2-3 of the Office Action and to ensure the drawings are consistent with the specification.

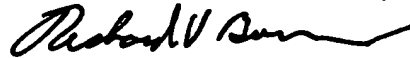
¹ The Office Action contains a number of statements reflecting characterizations of the related art and the claims. Regardless of whether any such statement is identified herein, Applicants decline to automatically subscribe to any statement or characterization in the Office Action.

This Amendment addresses each of the formal matters indicated by the Examiner in the Office Action. Accordingly, Applicants request the timely allowance of the claims 1-18. Should additional issues come to the Examiner's attention after entry of this Amendment, Applicants urge the Examiner to contact the undersigned representative in order to resolve them and to expedite the issuance of a Notice of Allowance.


Please grant any extensions of time required to enter this response and charge any additional required fees to our deposit account 06-0916.

Respectfully submitted,

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Attachments: Amended Abstract (1 page).